
EDUCATIONAL ASSISTANCE

APPLICATION: Full-time and part-time classified, and "at will" employees.

PURPOSE	To support employees' pursuit of educational opportunities that will benefit their agencies, enhance employees' current job performance, and improve their opportunities for advancement in their agencies.
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DEFINITIONS

Agency-Initiated Courses	Educational Courses required or suggested by the agency for which educational assistance will be provided.
Educational Assistance	Agency-provided assistance that supports employees' pursuit of approved educational courses, or the acquisition of job-related degrees, professional certifications or licenses.
Educational Courses	Credit or non-credit courses at an accredited high school, business school, community college, technical institute, college, university or other educational source.
Employee-Requested Courses	Educational Courses that are not required or suggested by the agency for which an employee requests that the agency provide educational assistance.
Satisfactory Completion	As defined by the agency, completion of approved courses with passing grades or receipt of professional certification or licensure.
Tuition Payment	Pre-payment or reimbursement of costs required for completion of an approved educational course or attainment of a certification or license.

GENERAL PROVISIONS

Types Of Educational Assistance	Educational Assistance provided under this policy may include: <ul style="list-style-type: none">• work schedule options, such as<ul style="list-style-type: none">- adjustment of work hours- use of personal leave- Educational Leave;• tuition payment.
Work Schedule Options	Agencies have several options for accommodating employees' absences from work to attend approved educational courses during regular work hours.
Adjust Work	Employees may be allowed or required to adjust their work hours to fulfill their normal work hours requirements.

Hours	<p>to fulfill their normal work hours per week.</p> <p>Adjusting work hours may include reducing an employee's work schedule. However, a classified employee's work schedule may not be reduced below 50% of a normal 40-hour a week work schedule without affecting the employee's health insurance benefits.</p>
Use Of Personal Leave	<p>Employees may be allowed to use their annual, compensatory or overtime leave, or VSDP family and personal leave (for VSDP participants), to attend approved courses.</p>
Educational Leave	<p>Employees may be provided educational leave with full or partial pay, or unpaid educational leave under Policy 4.15, Educational Leave. (See Policy 4.15 for details.)</p> <ul style="list-style-type: none">• Educational leave with full pay taken for 14 or fewer consecutive days, or taken on an intermittent basis, should be recorded on leave forms as "Educational Leave Taken" (ET).• Educational leave with full pay for periods exceeding 14 consecutive days, or educational leave with partial or without pay for any period should be recorded in the Personnel Management Information System (PMIS) as Educational Leave With Pay (PSE030) or LWOP – Educational (PSE132).
FLSA Impact	<p>For employees (non-exempt employees) who are covered by the overtime provisions of the Fair Labor Standards Act (FLSA), time spent in educational courses during regular work hours is considered hours of work for computing any overtime liability. Education time outside normal work hours is not considered hours of work for computing overtime if:</p> <ul style="list-style-type: none">• the employee's attendance is voluntary (employee-requested) <u>and</u>• the employee performs no productive work during such attendance.
Tuition Payment	<p>Where courses are agency-initiated, the agency must cover the entire tuition cost. However, for employee-requested courses, the agency may cover all or a portion of the costs.</p> <p>The following expenses are included in tuition payments:</p> <ul style="list-style-type: none">• an employee's registration or tuition fees and• certification or license fees.
Agency-Initiated	<p>When courses are agency-initiated, the agency may include laboratory fees and books with tuition payments. However, any</p>

Courses laboratory fees and books with tuition payments. However, any books or materials purchased at agency expense become the property of the agency.

Tuition payment also may include parking and transportation costs when courses are agency-initiated.

Limits If a course is subsidized by another source (e.g., veteran's educational payments, scholarships, and grant-in-aids), tuition payment under this policy is limited to those costs not covered by the other source.

Agencies may not pay expenses for audited courses.

Employee Eligibility

Agencies must establish eligibility criteria by which educational assistance will be approved. Educational assistance is designed for employees who are expected to continue in State service for a period that will justify such assistance. **An agency's criteria must be non-discriminatory and uniformly administered.**

Course Eligibility

Agencies may provide educational assistance for agency-initiated or employee-requested educational courses when the *courses* or employees' *degree programs* meet one or more of the following criteria:

- relate to current job duties;
- provide new knowledge and skills to enhance job performance and/or support agency mission;
- are required for job-related professional certification or license;
- are required for a job-related degree program;
- enhance the agency's ability to respond to current and future needs; or
- support the documented "Employee Development Plan" section of the employee's Employee Work Profile (EWP).

**Pre-Approval
Required**

Requests for Educational Assistance must be approved before registration for courses and implementation of work schedule changes.

For employee-requested degree or certification programs, employees must provide information describing how the particular degree or certificate will benefit the agency and the Commonwealth.

Agency Guidelines

Agencies must establish internal guidelines and procedures for administering educational assistance equitably and uniformly.

Agency guidelines or procedures for providing Educational Assistance must be communicated to employees.

Agreements Required

Agencies must develop Educational Assistance Agreements that detail the benefits that will be provided and obligations of the employee and agency related to educational assistance. Such agreements must be completed before educational assistance is provided.

Prior to use, an agency should have the Educational Assistance Agreement reviewed and approved by the Office of the Attorney General.

Agreements for both agency-initiated and employee-requested courses should include, at a minimum:

- indication of whether educational courses were Agency-initiated or Employee-requested;
- a description of the educational assistance that will be provided, including any costs that will be covered;
- any requirement for the employee to submit proof of grades or satisfactory completion;
- consequences of not achieving satisfactory completion;
- definition of time deadlines for employees to submit required information such as
 - request for reimbursement or
 - proof of grade or satisfactory completion;
- signature of agency designee authorized to approve Educational Assistance;
- employee acknowledgement of agreement and obligations.

**Agency-initiated
Courses**

When agencies require certain educational courses, they should:

- make payments directly to the institution, rather than reimbursing employees for their expenditures,
- not require employees to refund tuition if they separate, either voluntarily or involuntarily from employment with the agency, and
- not require work agreements for a specific period of time after course completion.

**Employee-requested
Courses**

When agencies provide educational assistance for employee-requested educational courses, agencies may require the employee to:

- work for the agency up to one year following course completion, and
- repay educational assistance costs incurred by the agency, in certain situations.

Therefore, Educational Assistance Agreements for employee-requested courses should include:

- work obligation requirements, if any;
- conditions under which repayment of educational assistance may be required;
 - Agencies may require employees to repay tuition when they are dismissed for cause or voluntarily separate within a year of course completion.
 - Agencies may require employees to pay back the face value of any educational assistance paid by the agency if they fail to complete the employee work obligation.
- conditions under which repayment may be waived;
 - Agencies, at their discretion, may cancel the employee's work obligation in whole or in part if employment is terminated either voluntarily or involuntarily prior to completion of the work obligation period.
- consequences of unsatisfactory job performance.
 - Agencies may require forfeiture of educational assistance for unsatisfactory job performance under Policy 1.40, Performance Planning and Evaluation, or disciplinary action under Policy 1.60, Standards of Conduct.

**TAX ASPECTS OF
TUITION PAYMENT**

Agencies are advised that their use of the guidelines on payment and reimbursement must comply with the IRS Code regarding employee tax liability.

In some circumstances, educational aid/tuition reimbursement may be considered taxable income under Internal Revenue Code Regulations. Generally, educational assistance for job-related undergraduate courses is not counted as taxable income. Assistance for graduate courses is generally considered taxable income.

Agencies are responsible for:

- making job-relatedness determinations,
 - notifying employees, and
 - ensuring that their policies and practices comply with applicable federal and state tax regulations. In cases where a determination cannot be made easily, agencies should contact the Department of Taxation or the Internal Revenue Service.
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RECORDS

Agencies shall maintain records related to educational assistance including, but not necessarily limited to:

- employee requests (approved and denied);
 - employee name,
 - employee Role,
 - employee Pay Band,
 - subject of courses or course titles,
 - course(s) completed,
 - agreements with employees,
 - grade(s) achieved, and
 - cost per course.
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AUTHORITY

The Department of Human Resource Management issues this policy pursuant to the authority provided in Title 2.2 of the Code of Virginia.

INTERPRETATION

The Director of the Department of Human Resource Management is responsible for official interpretation of this policy, in accordance with §2.2-1201 of the Code of Virginia.

Questions regarding the application of this policy should be directed to the Department of Human Resource Management's Office of Compensation and Policy.

The Department of Human Resource Management reserves the right to revise or eliminate this policy.

RELATED POLICIES

Policy 1.25, Hours of Work

Policy 1.40, Performance Planning and Evaluation

Policy 1.60, Standards of Conduct

Policy 4.15, Educational Leave

EDUCATIONAL ASSISTANCE

POLICY NO.: 5.10
EFFT. DATE: 05/01/02
REV. DATE:

Policy 4.30, Leave Policies – General Provisions

Policy 4.45, Leave Without Pay – Conditional/Unconditional

Policy 5.05, Employee Training and Development
